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ANNUAL REPORT

The Territorial Auditor

OF

IDAHO TERRITORY,

SUBMITTED TO THE SECOND LEGISLATIVE ASSEMBLY OF IDAHO TERRITORY, ON THE 1ST DAY OF DECEMBER, A. D. 1864

B. F. LAMKIN, Territorial Auditor.

LEWISTON.

FRANK KENYON, TERRITORIAL PRINTER

1864

B. F. Lamkin

TERRITORIAL AUDITOR'S OFFICE,
LEWISTON, Nov. 30th, 1864.

TO THE COUNCIL AND HOUSE OF REPRESENTATIVES
OF THE LEGISLATIVE ASSEMBLY OF IDAHO TERRITORY

HON JOHN CUMMINS,
President of the Council—

SIR:—I have the honor to herewith present my Annual Report of the financial affairs of the Territory.

Very Truly yours,
B. F. LAMKIN,
Territorial Auditor, Idaho Territory

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REPORT

OF THE

TERRITORAL AUDITOR.

TERRITORIAL AUDITOR'S OFFICE,
IDAHO TERRITORY, Nov. 30th, 1864.

TO THE LEGISLATIVE ASSEMBLY
OF THE TERRITORY OF IDAHO

I have the honor herewith to submit the following report upon the financial condition of the Territory at the present time, so far as I am able, from the data at hand.

The following statements will give you information in detail:

STATEMENT No. 1.

OF TERRITORIAL TREASURER'S RECEIPTS DEPOSITED IN THIS OFFICE TO DATE.

DATE		TO WHOM GIVEN	AMOUNT	REMARKS.
1863				
Nov.	12	Treasurer Idaho Co	300 00	For 1863.
1864				
Feb	4.	" Nez Perce Co	336 09	For 1863.
Feb.	11	" Shoshone Co	271 32	For 1863.
May	23	" Idaho Co	181 62	For 1863.
July	13.	" Idaho Co	300 00	In Legal Tender Notes, 1864.
July	25.	" Idaho Co	200 00	In Legal Tender Notes.
Aug.	26.	" Shoshone Co	295 25	In L T Notes $100 00. In Gold Dust, 195 25.
Sept.	12.	" Idaho Co	500 00	In Legal Tender Notes.
Sept.	17.	" Idaho Co.	352 77	In Legal Tender Notes.
Sept.	29	" Boise Co	5000 00	In Gold Dust.
Sept.	29.	" Alturas Co	530 69	In Gold Dust.
Nov.	11.	" Shoshone Co	179 00	In Legal Tender Notes.
Nov.	26.	" Idaho Co	291 00	In Legal Tender Notes.
		Five receipts to members of the Bar	50 00	For Lib'y Fund, L. T. Notes.
		Total	$8,787 74	

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TERRITORIAL WARRANTS ISSUED

DATE		TO WHOM	AMOUNT	NO	REMARKS
1863					
Dec	19	J Kenyon	182 50	1	Printing Blanks
1864					
Jan	30	J Boener	33 00	2	Painting Office Desk
Jan	30	Thos Dunn	120 00	3	Office Desk
Feb	9	D & J Isaacs	156 75	4	Stationery,
Feb	12	C D Kenyon	200 00	5	Extra Compensation.
Feb	12	C D Kenyon	100 00	6	" "
Feb	12	Benj Needham	300 00	7	" "
Feb	12	W W Thompson	300 00	8	" "
Feb	12	L Stanford	360 00	9	" "
Feb	12	F B Waterbury	360 00	10	" "
Feb	12	Jas Tufts	30 00	11	" "
Feb	12	Jas Tufts	100 00	12	" "
Feb	12	Jas Tufts	100 00	13	" "
Feb	12	Jas Tufts	130 00	14	" "
Feb	12	S S Slater	360 00	15	" "
Feb	12.	Amasa Mann	300 00	16	" "
Feb	12	Joseph Miller	360 00	17	" "
Feb	12	J M Merrill	300 00	18	" "
Feb	12	W R Richardson	240 00	19	" "
Feb	12	John Wood	360 00	20	" "
Feb.	12	P. T. Lynch	240 00	21	" "
Feb	12	Jas A Orr	360 00	22	" "
Feb	12	J C Watson	50 00	23	" "
Feb	12	J C Watson	50 00	24	" "
Feb.	12	W C Rheem	360 00	25	" "
Feb	12	T Smith	360 00	26	" "
Feb	12	C P Bodfish	360 00	27	" "
Feb	12	J C Watson	140 00	28	" "
Feb	12	M. Storms	300 00	29	" "
Feb	12	J McLaughlin	360 00	30	" "
Feb	12	W R Keithly	360 00	31	" "
Feb	12	D D Chamberlin	240 00	32	" "
Feb	12	A J Edwards	360 00	33	" "
Feb	12	C Brown	360 00	34	" "
Feb	12	L C Miller	100 00	35	" "
Feb	12	L C. Miller	100 00	36	" "
Feb	12	L C Miller	60 00	37	" "
Feb.	12	L C Miller	100 00	38	" "
Feb.	12.	A. Leland	360 00	39	" "
Feb.	12.	H. Geland	180 00	40	" "
Feb.	12	L. Bacon	360 00	41	" "
Feb.	12.	M Kelly	360 00	42	" "
Feb.	12.	S. Capps	360 00	43	" "
Feb.	12.	J. McGruder.	180 00	44	" "
Feb.	12.	R. B. Campbell.	360 00	45	" "
Feb.	22.	A. A. Spaulding.	180 00	46	" "
Feb.	22.	A. A. Spaulding.	126 00	47	" "
Feb.	22.	Hill Beachy	6,244 00	48	Appropriation No. 2.
March	1.	W B Daniels	375 00	49	Extra Compensation.
March	1.	A. C. Smith.	625 00	50	" "
March	1.	S C. Parks	625 00	51	" "
		Total,	[illegible]87 25		

TERRITORIAL WARRANTS ISSUED - (CONTINUED)

	Amount brought forward		$18,987	25		
March	14	E F Gray	20	61	53	District Attorney's Salary.
March	14	E F Gray	11	39	54	" "
March	14	F Kenyon	757	00	55	Printing Blanks
March	28	E F Gray	283	56	56	District Attorney's Salary.
March	31	A C Smith	208	33	57	Extra Compensation.
March	31	W B Daniels	125	00	58	"
March	31	E F Gray	200	00	59	Per order of Court.
March	31	S C Parks	208	33	60	Extra Compensation
June	30	E F Gray	375	00	61	District Attorney's Salary
June	30	Geo C Hough	225	00	62	" "
June	30	F Kenyon	290	00	63	Printing
June	30	Geo C Hough	375	00	64	District Attorney's Salary.
June	30	A C Smith	625	00	65	Extra Compensation
June	30	S C Parks	625	00	66	" "
June.	30	W B Daniels	375	00	67	" "
Aug	8	W B Daniels	156	25	68	" "
Sept.	20	Caleb Lyon	236	11	69	" "
Sept.	20	Caleb Lyon	625	00	70	" "
Sept.	24	S R Howlett	600	00	71	Taking Census
		J H Fisk	600	00	72	"
Sept	30	S C Parks	625	00	73	Extra Compensation
Sept	30.	A C Smith	625	00	74	"
Sept.	30	Geo C Hough	375	00	75	District Attorney's Salary.
Sept	30	Caleb Lyon	625	00	76	Extra Compensation
Sept	30	W H Andrews	600	00	77	Taking Census
Sept	30	C Silverman	300	00	78	" "
Sept	30	T M Reed	286	30	79	District Attorney's Salary.
Nov	14	T M Reed	187	50	80	" " "
		Total Amount	$29,032	63		

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The first appropriation made by the last Legislative Assembly was for extra compensation to the officers of the Territory and Auditor's warrants were issued and numbered in accordance therewith to those to whom the money was due and payable. The second appropriation was in favor of Hill Beachey, OUT OF MONEY NOT OTHERWISE APPROPRIATED and a warrant therefor was issued and numbered Forty Eight (48) In obedience to a decree of the District Court the number forty eight (48) was changed to four and one-half, (4½) giving the second appropriation precedence of that of the first

It will be noticed that no warrant has been issued numbered fifty-two (52.) This is an error of omission.

Warrants have been issued for the payment of those employed in taking the last census, in compliance with an order from Hon. Caleb Lyon, Governor.

Warrant numbered fifty-nine was issued to E. F. Gray, for services as Attorney in a suit in the District Court—Hill Beachy vs. the Territorial Auditor, in relation to changing the number of warrant forty-eight, by order of said Court.

STATEMENT No 2.

OF THE VALUE OF PROPERTY ASSESSED WITHIN THE TERRITORY.

COUNTIES	ASSESSED VALUE	RATE	TERITORIAL TAX
Alturas	151 958 35	8 Mills.	1.215 66
Boise	2 758,994 00	"	22,071 00
Idaho	No Returns	"	
Nez Perce	396,047 14	"	3,168 37
Owyhee	229 172 00	"	1,838 37
Shoshone	39 185 00	"	313 48
Total	$3,575,356 49		$28,601 88

The foregoing statement is made from the returns of the County Auditors of Alturas, Nez Perce, Owyhee and Shoshone. Boise County Auditor has made NO REPORT to this office. The amount is obtained from the published report of the Grand Jury of that county. The reports from Idaho county have been made and were returned for correction No report, however, of the assessed value of property within that county has been made to this office

The expense of collecting and transmission of the money to the Territorial Treasurer is to be deducted from the Territorial tax, which may be estimated at least at twenty per cent.

STATEMENT No 3.

OF THE AMOUNT OF TAXES COLLECTED IN THE SEVERAL COUNTIES, AND THE AMOUNT DUE THE TERRITORY AS REPORTED BY THE RESPECTIVE COUNTY AUDITORS

COUNTIES	PROPERTY TAX	POLL TAX	DUE TERRITORY
Alturas,	213 90	1 056 00	535 80
Boise,		No reports	
Idaho,		No reports	
Nez Perce,	4,643 24	1,620 00	1,352 44
Owyhee,	2,900 12	1,625 00	1,746 28
Shoshone,	574 49	656 00	481 27
Totals	$8 331 75	$4,957 00	$4,115 79

The expense of transmission of the money to be deducted from the amount due the Territory.

The total amount of license tax collected, as reported by the several County Auditors, $8,635,00 The law is silent as to the amount of this tax due the Territory. The County Commissioners of Shoshone and Idaho Counties have, I understand, directed their respective Treasurers to pay into the Territorial Treasury ten per cent. of the monies collected for license tax.

The Revenue Law should be so amended as to leave no doubt in relation to this tax.

There were 1,991 Poll Tax receipts sent to the Treasurer of Boise County for the year 1863. No official account has been rendered to this office, except to acknowledge their receipt.

For the year 1864, there has been issued to Madison County 2,000 four dollar tax receipts and 300 five dollar ones. To Beaver Head County, 1,500 four dollar, and 200 five dollar receipts. To Boise County, 5,710 four dollar, and 300 five dollar receipts, To Owyhee County 1,000 four dollar, and 200 five dollar receipts. To Idaho county, 1000 four dollar To Shoshone, 502 four dollar, and 98 five dollar receipts To Nez Perce county, 704 four dollar, and 216 five dollar receipts. To Alturas county, 552 four dollar, and 200 five dollar receipts. The several County Treasurers have acknowledged the reception of these poll tax receipts, and probably will account in full with this office on their annual settlement.

SUMMARY:

Total amount of Warrants issued		$29,532 63
Total amount of Warrants redeemed per Treasurer's Report		7,636 25
Total amount of Warrants outstanding this date		21,896 38
Add estimated indebtedness for which no Warrants have been issued		3,500 00
Total liability		$25 396 38
Total amount of money received by Treasurer		$8,787 74
Total amount of Warrants redeemed per Report of Treasurer		7,636 25
Balance		1,151 49
Amount reported by Treasurer to this office as paid out for expressage and incidental expenses of Auditor and Treasurer's offices		422 01
Balance		729 48
Estimated fees of Territorial Treasurer		336 91
Balance in Treasury		392 57
Library Fund, (Attorney fees)	50 00	
General Fund	342 00	$392 57

I desire to call your attention to the law creating the office of District Attorney, (published laws page 574, sec. 5, first clause,) and would recommend that some provision be made so that the Territorial Treasurer can pay no warrant except it be drawn by the Territorial Auditor. If the Auditor is to be the accountant for the Territory and required to report to your Honorable body the true state of the financial affairs of the Territory, his office

should be the only channel through which the treasury can be reached. Also refer you to the law for the preservation of files of newspapers, on page 603, printed laws, section 4.

By making a general remedy for these and similar provisions, much labor will be saved and confusion prevented.

In making this report to your Honorable body, I have experienced some difficulty, arising from the fact that the laws have not been furnished to the officers who were to report to this office. All have groped their way in darkness and doubt, some seeking precedent in the statutes of other States and others acting upon their best judgment. Of course, conflict and confusion was the result.

There being no law defining the duties of the Territorial Auditor, this report is made without guide or direction.

The work of this office has, for the last year, been very considerable and will increase in the future.

I trust that the present Assembly will pass an Act defining the duties, &c., of the Auditor and Treasurer; also, to provide for Office Furniture, Seals, Stationery, Offices, Safe, &c., &c.

I herewith transmit for your consideration a copy of letters from Mr. Hagaman, Auditor of Madison county:

IDAHO TERITORY, VIRGINIA CITY,
MADISON COUNTY, August 3d, 1864

B. F. LAMKIN, Territorial Auditor, Lewiston, I T.

DEAR SIR.—Enclosed please find simply a report of the amount of money received by the County Treasurer of Madison county. We have a rebellion here and can do nothing with the revenue law of the Territory. Our merchants have held indignation meetings and all refuse to pay the license, and about nine-tenths refuse to pay poll tax. The laws are very odious and unpopular with the whole people, and what makes it worse is the fact that we are separated from you and are soon to be organized as Montana Territory. The Governor is already here and another drawback is, we have no published copy of the law, and we cannot show authority for collecting taxes. We have nothing but an old bill introduced into the House or Council, but is not a certified copy of the law. Our county was organized about the 25th of April last and the County Commissioners have built a County Jail. The Treasurer has not paid a cent out; he has calls every day for money, but has not settled with the collector. We have not half money enough yet to pay the debts of the county.

Yours Truly,

(Signed,) R. M. HAGAMAN.

August 30th.

B. F. LAMKIN,
Territorial Auditor:

SIR:—There has been no taxes of any kind collected since my last report for July. The Governor of Montana is here and will commission all the officers for the several counties and Territory this week. This I suppose will dissolve our connection with Idaho.

Yours Truly,
(Signed,) R. M. HAGAMAN.

No reports have been received from Beaver Head county.

Respectfully Submitted,
B. F. LAMKIN,
Territorial Auditor, Idaho Territory